

AN ACT concerning local government.

**Be it enacted by the People of the State of Illinois,
represented in the General Assembly:**

Section 5. The Counties Code is amended by adding Section 6-31012 as follows:

(55 ILCS 5/6-31012 new)

Sec. 6-31012. Audit report disclosure. Each fiscal year, within 60 days of the close of an audit under this Division, the auditor conducting the audit of all of the funds and accounts of a county shall do each of the following:

(1) Provide a copy of any management letter and a copy of any audited financial statements to each member of the county board. If the county maintains an Internet website, the county board shall post this information to its website.

(2) Present the information from the audit to the county board either in person or by a live phone or web connection during a public meeting.

Section 10. The Illinois Municipal Code is amended by adding Section 8-8-10.5 as follows:

(65 ILCS 5/8-8-10.5 new)

Sec. 8-8-10.5. Audit report disclosure. Each fiscal year, within 60 days of the close of an audit under this Act, the auditor conducting the audit of all of the funds and accounts of a municipality shall do each of the following:

(1) Provide a copy of any management letter and a copy of any audited financial statements to each member of the municipality's corporate authorities. If the municipality maintains an Internet website, the corporate authorities shall post this information to its website.

(2) Present the information from the audit to the municipality's corporate authorities either in person or by a live phone or web connection during a public meeting.